



1           The following contact information is provided to the Court:

2           Virginia Cronan Lowe, Trial Attorney  
3           United States Department of Justice  
4           Tax Division  
5           P.O. Box 683, Ben Franklin Station  
6           Washington, DC 20044  
7           Phone: (202) 307-6484  
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10          Massachusetts Bar No. 544176

11          The grounds for this motion and special show cause to enter an appearance in this case  
12          are as follows:

13          1.       The “conduct of litigation in which the United States, an agency, or officer  
14          thereof is a party, or is interested, and securing evidence therefor, is reserved to officers of the  
15          Department of Justice, under the discretion of the Attorney General.” 28 U.S.C. § 516. In  
16          addition, pursuant to 28 U.S.C. § 515(a), the Attorney General or any other officer of the  
17          Department of Justice is authorized to conduct any kind of legal proceeding, civil or criminal,  
18          which United States Attorneys are authorized to conduct, “whether or not he is a resident of the  
19          district in which the proceeding is brought.” Further, any officer of the Department of Justice  
20          may be sent by the Attorney General to any judicial district in the United States “to attend to the  
21          interests of the United States in a suit pending in a court of the United States, . . . or to attend to  
22          any other interest of the United States.” 28 U.S.C. § 517.

23          2.       Pursuant to these statutory authorities, the Attorney General has delegated  
24          litigation authority to the Assistant Attorney General for the Tax Division, 28 C.F.R., Subpart M,  
25          including the assignment of civil suits and matters in federal courts arising under the internal  
26          revenue laws. 28 C.F.R. § 0.70(a).

27          3.       While these statutory and legal authorities ordinarily establish the basis for a Tax  
28          Division attorney to appear on behalf of the United States in any federal court, on June 6, 2012,  
29          this Court gave notice to the First Assistant U.S. Attorney for the United States Attorney’s Office  
30          for the District of Nevada that the Court “will no longer grant *pro hac* recognition to Washington

1 D.C. Justice Attorneys without a special show cause that they will comply with court orders,  
2 local ethical rules and the rules of the State Bar of Nevada." (*United States of America v. Estate*  
3 *of E. Wayne Hage, et al.*, 2:07-cv-01154-RCJ-VCF; ECF # 336 at 2). In light of that notice, the  
4 United States attaches the Declaration of Virginia Cronan Lowe, which attests that Ms. Lowe  
5 will comply with court orders, local ethical rules, and the rules of the State Bar of Nevada.

6 Accordingly, the United States Attorney respectfully requests that an order be issued at  
7 the earliest opportunity allowing Virginia Cronan Lowe to practice before this Court in this  
8 matter.

9 Respectfully submitted this 5<sup>th</sup> day of September 2013.

10 DANIEL G. BOGDEN  
11 United States Attorney

12 /s/ Greg Addington  
13 GREG ADDINGTON  
14 Assistant United States Attorney

15 IT IS SO ORDERED:  
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24 ROBERT C. JONES  
25 UNITED STATES DISTRICT JUDGE

26 DATED: March 18, 2014